

Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

In the Matter of
1993 Annual Access
Tariff Filings, et al.

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CC Docket No. 93-193

Direct Case of
Century Telephone of Ohio, Inc.

Century Telephone of Ohio, Inc. (Century-Ohio), by its attorney, hereby files this Direct Case in response to the Federal Communications Commission's (FCC's) June 23, 1993 decision regarding, among other things, the allocation of General Support Facility (GSF) costs.¹ In the Suspension Order, the FCC suspended the June 17, 1993 GSF-related tariff filings² of all Local Exchange Carriers (LECs) for one day, instituted an accounting order, and designated the following issue for investigation: "Have the LECs properly reallocated GSF costs in accordance with the GSF Order?"³

¹ See In the Matter of 1993 Annual Access Tariff Filings, et. al., Memorandum Opinion and Order Suspending Rates and Designating Issues for Investigation, CC Docket No. 93-193, DA 93-762, released June 23, 1993 (Suspension Order).

² These filings were made in response to the adoption of new rules for the allocation of General Support Facility costs. See generally In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, Report and Order, CC Docket No. 92-222, FCC 93-238, released May 19, 1993 (GSF Order).

³ Suspension Order at para. 105.

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As shown in Attachment A,⁴ the rates proposed in Century-Ohio's June 17 filing resulted from the proper allocation of GSF costs to all access service categories. The application of the new GSF allocation rules⁵ resulted in the allocation of more GSF costs to the carrier common line rate elements; under the previous rules, these costs were allocated to the traffic sensitive rate elements.

Inasmuch as Century-Ohio has demonstrated that it has properly reallocated GSF costs in accordance with the GSF Order, Century-Ohio respectfully requests that the FCC terminate its investigation with respect to Century-Ohio's June 17 rates, and that the FCC find that Century-Ohio's allocation of GSF costs were appropriate and

⁴ Attachment A is the full Section 61.38 cost support information that was submitted with the June 17 filing by Century-Ohio. See Century Telephone of Ohio, Inc., Transmittal No. 9, Tariff F.C.C. No. 1, filed June 17, 1993.

⁵ The new GSF allocation rule at issue states that:

"(b) All other General Support Facilities investments shall be apportioned among the interexchange category, the billing and collection category, and Common Line, Limited Pay Telephone, Local Switching, Information, Transport, and Special Access elements on the basis of Central Office Equipment, Information Origination/Termination Equipment, and Cable and Wire Facilities, combined.

resulted in just and reasonable rates in accordance with the
Communications Act and the effective Rules and Regulations.

Respectfully submitted,

Century Telephone of Ohio, Inc.

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Date: July 27, 1993

**CENTURY TELEPHONE OF OHIO, INC.
TARIFF F.C.C. No. 1**

**REVISION TO ANNUAL ACCESS FILING
TO REFLECT AMENDMENT TO THE PART 69
ALLOCATION OF GENERAL SUPPORT FACILITY COSTS
June 17, 1993**

TRANSMITTAL NO. 9

DESCRIPTION AND JUSTIFICATION

Introduction and Background

Century Telephone Company of Ohio, Inc. (Century), submits the accompanying access tariff revisions to its Access Tariff F.C.C. No. 1. Transmittal No. 9 is proposing revisions to comply with the Commission's May 19, 1993 Report and Order in In the Matter of Amendment of the Part 69 Allocation of General Support Facility Costs, CC Docket No. 92-222, FCC 93-238 (Report and Order) and reflects the Commission's new rules governing the allocation of General Support Facilities (GSF) Costs.

On May 19, 1993 the Commission released a Report and Order in this proceeding to correct the misallocation of GSF investments and related expenses among the Part 69 cost categories for local exchange carriers. Section 69.307 of the Commissions Rules will be adjusted to delete the language "excluding Category 1.3." By excluding the common line investment from the allocation of GSF investment the Commission recognized an under-allocation of GSF investment to the common line category and an over-allocation of such investment to other access categories.

Description

In the Commission's Report and Order, Part 69 of Title 47, Code of Federal Regulation is amended to reflect the changes to GSF allocation. Section 69.307(b) will now include the allocation of GSF to Category 1.3 and thus correct the apparent misallocation of GSF costs. Rates in this filing reflect the appropriate allocation of GSF costs as required by the Commission's Report and Order.

Rate Effect

In accordance with Section 61.38(b)(1)(i) of the Commission's Rules, the cost of service study for the past twelve month period (January 1, 1992 - December 31, 1992) remains unchanged from that filed on April 2, 1993 in conjunction with Century's Annual Access Charge filing, and has been provided as Attachment #14. In accordance with Section 61.38(b)(1)(ii) of the Commission's rules, a projection of Century's costs has been made for the fiscal year ending June 30, 1994 based on the new GSF rules adopted in the Report and Order, and has been provided as Attachment #13.

Consistent with Section 61.38(b)(1)(iii) of the Commission's Rules, this filing will have the following projected effect on the revenues of Century from the January 1, 1992 to December 31, 1992 base period. Attachment #4 includes the End User access service rates that reflect a projected increase of direct charges to end users of \$55,769. Also indicated on Attachment #4, Century's proposed CCL access service rate will result in a projected decrease of \$400,291 in direct charges. Century's proposed switched and special access rates will result in a projected increase of \$1,239,629 in direct charges per Attachment #7 and Attachment #10, respectively.

The total revenue generated by end user, common line, switched and special access rates as filed in this tariff is \$8,893,330. See Attachment #1. In total, this filing will have a projected net increase of \$895,107 in direct charges as reflected in Attachment #1.

SUMMARY OF ANNUAL INTERSTATE ACCESS SERVICE REVENUES

1.	End User and Carrier Common Line Access Service Revenue (per Attachment #2)	\$4,354,742
2.	Switched Access Service Revenue (per Attachment #5)	\$3,849,957
3.	Special Access Service Revenue (per Attachment #8)	\$687,731
4.	Special Access Surcharge Revenue (per Attachment #3, Line 17)	\$900
5.	Total Annual Interstate Billed Access Service Revenue (Lines 1+2+3+4)	\$8,893,330
6.	Total Annual Interstate Revenue Requirement (per Attachment #13, Page 1 of 9)	\$8,893,642
7.	Variance (Line 6 – Line 5) *	\$312

* Due to Rounding

SUMMARY OF REVENUE IMPACT OF PROPOSED RATES

1.	Increase in End User Revenue (per Attachment #4)	\$55,769
2.	Decrease in Carrier Common Line Access Revenue (per Attachment #4)	(\$400,291)
3.	Increase in Switched Access Revenue (per Attachment #7)	\$1,164,927
4.	Increase in Special Access Revenue (per Attachment #10)	\$74,702
5.	Total Increase in Direct Charges (Lines 1+2+3+4)	\$895,107

CALCULATION OF ANNUAL END USER AND CARRIER COMMON LINE
ACCESS SERVICE REVENUES

	PROPOSED RATE	PROJECTED 1993/1994 UNITS	PROJECTED 1993/1994 REVENUES
<u>END USER ACCESS</u>			
<u>Subscriber Line Charge per Line per Month</u>			
Residential	\$3.50	659,364	\$2,307,774
Single Line Business	\$3.50	41,940	\$146,790
Multi-Line Business	\$4.75	86,064	\$408,804
Centrex CO Post 7/27/83	\$4.75	8,460	\$40,185
<u>CARRIER COMMON LINE</u>			
Premium:			
Originating	\$0.010000	41,309,320	\$413,093
Terminating	\$0.012498	82,897,786	\$1,036,057
Non-Premium:			
Originating	\$0.004500	0	\$0
Terminating	\$0.005611	363,341	\$2,039
TOTAL END USER AND CARRIER COMMON LINE ACCESS SERVICE REVENUES			\$4,354,742

END USER COMMON LINE

1. Common Line – Base Factor Portion (BFP)	
Revenue Requirement (per Attachment #13, Line 25)	\$3,781,248

END USER DEMAND

2. Residence Access Lines (CPTs) (per Attachment #12)	54,947
3. Single Line Business (CPTs) (per Attachment #12)	3,495
4. Multi-Line Business (CPTs) (per Attachment #12)	7,172
5. Centrex CO Post 7/27/83 (per Attachment #12)	705
6. TOTAL EXCHANGE CHARGEABLE LINES (LINES 2+3+4+5)	66,319
7. Special Access Surcharge Demand	3

END USER RATES

8. Residence Access Lines (CPTs)	\$3.50
9. Single Line Business (CPTs)	\$3.50
10. Multi-Line Business (CPTs) ((Line 1/Line6)/12)	\$4.75
11. Centrex CO Post 7/27/83	\$4.75
12. Special Access Surcharge	\$25.00

ANNUAL END USER REVENUE

13. Residence Access Lines (CPTs) (Line 2 * Line 8 * 12)	\$2,307,774
14. Single Line Business (CPTs) (Line 3 * Line 9 * 12)	\$146,790
15. Multi-Line Business (CPTs) (Line 4 * Line 10 * 12)	\$408,804
16. Centrex CO Post 7/27/83 (Line 5 * Line 11 * 12)	\$40,185
17. Special Access Surcharge (Line 7 * Line 12 * 12)	\$900
18. Total End User Revenue (Line 13+14+15+16+17)	\$2,904,453

CCL RATE DEVELOPMENT WORKSHEET
(ORIGINATING RATE CAPPED AT 1 CENT)

1. Interstate Common Line Revenue Requirement (per Attachment #13, Line 25)	\$4,063,821
2. End User Common Line Revenue (per Attachment #3, Page 1 of 2, Line 18)	\$2,904,453
3. CCL Revenue Requirement (Line 1 – Line 2)	\$1,159,368
4. Support Payment Requirement	\$291,846
5. Total CCL Revenue Requirement (Line 3+Line 4)	\$1,451,214

CHARGEABLE MINUTES OF USE:

6. Originating – Premium (per Attachment #11)	41,309,320
7. Originating – Non–Premium (per Attachment #11)	0
8. Terminating – Premium (per Attachment #11)	82,897,786
9. Terminating – Non–Premium (per Attachment #11)	363,341
10. Originating Premium CCL Rate	\$0.010000
11. Originating Non–Premium CCL Rate (Line 10 * .45)	\$0.004500
12. Premium CCL Revenue (Line 6 * Line 10)	\$413,093
13. Non–Premium CCL Revenue (Line 7 * Line 11)	\$0
14. Originating CCL Revenue (Line 12+Line 13)	\$413,093
15. Terminating CCL Revenue Requirement (Line 5 – Line 14)	\$1,038,121
16. Terminating CCL Rate (Line 15/(Line 8 + Line 9))	\$0.012468
17. Terminating Non–Premium CCL Rate (Line 16 * .45)	\$0.005611
18. Terminating Non–Premium CCL Revenue (Line 9 * Line 17)	\$2,039
19. Terminating Premium CCL Revenue Requirement (Line 15 – Line 18)	\$1,036,082
20. Terminating Premium CCL Rate (Line 19/Line 8)	\$0.012498

REVENUE IMPACT OF CHANGES IN CARRIER COMMON LINE AND
END USER RATES

	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INCREASE/ (DECREASE) IN RATES</u>	<u>1993/1994 DEMAND</u>	<u>PROJECTED REVENUE INCREASE/ (DECREASE)</u>
<u>CARRIER COMMON LINE</u>					
Premium:					
Originating	\$0.010000	\$0.010000	\$0.000000	41,309,320	\$0
Terminating	\$0.012498	\$0.017318	(\$0.004820)	82,897,786	(\$399,567)
Non-Premium:					
Originating	\$0.004500	\$0.004500	\$0.000000	0	\$0
Terminating	\$0.005611	\$0.007603	(\$0.001992)	363,341	(\$724)
Total Carrier Common Line Revenue Decrease					(\$400,291)
<u>END USER</u>					
Residential	\$3.50	\$3.50	\$0.00	659,364	\$0
Single Line Business	\$3.50	\$3.50	\$0.00	41,940	\$0
Multi-Line Business	\$4.75	\$4.16	\$0.59	86,064	\$50,778
Centrex CO Post 7/27/83	\$4.75	\$4.16	\$0.59	8,460	\$4,991
Total End User Revenue Increase					\$55,769

PROJECTED SWITCHED ACCESS REVENUES

RATE ELEMENTS	PROPOSED RATE	PROJECTED 1993/1994 UNITS	PROJECTED 1993/1994 REVENUES
<u>LOCAL SWITCHING PER MOU</u>			
Premium	\$0.016149	126,693,762	\$2,045,978
Non-Premium	\$0.007267	363,430	\$2,641
<u>DIRECTORY ASSISTANCE PER MOU</u>			
Premium	\$0.000045	126,693,762	\$5,701
Non-Premium	\$0.000020	363,430	\$7
<u>LOCAL TRANSPORT TERMINATION PER MOU</u>			
Premium	\$0.008873	126,693,762	\$1,124,154
Non-Premium	\$0.003991	363,430	\$1,450
<u>LOCAL TRANSPORT FACILITY PER MOU PER MILE</u>			
Premium	\$0.000571	1,171,917,299	\$669,165
Non-Premium	\$0.000256	3,361,728	\$861
TOTAL SWITCHED ACCESS REVENUES			\$3,849,957

DEVELOPMENT OF SWITCHED ACCESS RATES

	LOCAL SWITCHING	DIRECTORY ASSISTANCE	LOCAL TRANSPORT	
			TERMINATION	FACILITY *
1. Premium Annual MOU	126,693,762	126,693,762	126,693,762	1,171,917,299
2. Non-Premium Annual MOU	363,430	363,430	363,430	3,361,728
3. Total Annual MOU (L.1 + L.2)	127,057,192	127,057,192	127,057,192	1,175,279,026
4. 1993/1994 Annual Revenue Requirement	\$2,048,627	\$5,714	\$1,125,584	\$670,355
5. Fictitious Premium Rate per MOU (L.4/L.3)	\$0.016124	\$0.000045	0.008859	\$0.000570
6. Non-Premium Rate per MOU (L.5 * .45)	\$0.007256	\$0.000020	0.003987	\$0.000257
7. Annual Non-Prem. Revenue Requirement (L.2 * L.6)	\$2,637	\$7	\$1,449	\$864
Premium Rate per MOU ((L.4 - L.7)/(L.1))	\$0.016149	\$0.000045	\$0.008873	\$0.000571

* Local Transport Facility Demand Expressed in Minute-Miles @ a composite mileage of 9.25 miles.

REVENUE IMPACT OF CHANGES IN SWITCHED ACCESS RATES

<u>RATE ELEMENTS</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>INCREASE/ (DECREASE) IN RATES</u>	<u>1993/1994 DEMAND</u>	<u>PROJECTED REVENUE INCREASE/ (DECREASE)</u>
<u>LOCAL SWITCHING PER MOU</u>					
Premium	\$0.016149	\$0.017514	(\$0.001365)	126,693,762	(\$172,937)
Non-Premium	\$0.007267	\$0.007881	(\$0.000614)	363,430	(\$223)
<u>DIRECTORY ASSISTANCE PER MOU</u>					
Premium	\$0.000045	\$0.000108	(\$0.000063)	126,693,762	(\$7,982)
Non-Premium	\$0.000020	\$0.000049	(\$0.000029)	363,430	(\$11)
<u>LOCAL TRANSPORT TERMINATION PER MOU</u>					
Premium	\$0.008873	\$0.002221	\$0.006652	126,693,762	\$842,767
Non-Premium	\$0.003991	\$0.000999	\$0.002992	363,430	\$1,087
<u>LOCAL TRANSPORT FACILITY PER MOU PER MILE</u>					
Premium	\$0.000571	\$0.000143	\$0.000428	1,171,917,299	\$501,581
Non-Premium	\$0.000256	\$0.000064	\$0.000192	3,361,728	\$645
TOTAL SWITCHED ACCESS REVENUE INCREASE					\$1,164,927

PROJECTED SPECIAL ACCESS REVENUES

<u>RATE ELEMENTS</u>	<u>PROPOSED RATE</u>	<u>PROJECTED 1993/1994 UNITS</u>	<u>PROJECTED 1993/1994 REVENUES</u>
<u>CHANNEL TERMINATION</u>			
Voice Grade (2W)	\$51.90	1,152	\$59,789
Voice Grade (4W)	\$83.03	1,596	\$132,516
Digital Data (9.6 KBPS)	\$107.02	48	\$5,137
Digital Data (56 KBPS)	\$158.82	252	\$40,023
High Capacity (1.544 MBPS)	\$478.21	252	\$120,509
<u>CHANNEL MILEAGE TERMINATION</u>			
Voice Grade (2W & 4W)	\$59.29	1,200	\$71,148
Digital Data (9.6 KBPS)	\$76.42	48	\$3,668
Digital Data (56 KBPS)	\$64.28	264	\$16,970
High Capacity (1.544 MBPS)	\$59.47	336	\$19,982
<u>CHANNEL MILEAGE FACILITY</u>			
Voice Grade (2W & 4W)	\$8.18	8,457	\$69,178
Digital Data (9.6 KBPS)	\$10.55	336	\$3,545
Digital Data (56 KBPS)	\$8.18	2,341	\$19,149
High Capacity (1.544 MBPS)	\$15.78	3,157	\$49,817
<u>OPTIONAL FEATURES & FUNCTIONS</u>			
Voice Conditioning – C Type	\$8.73	60	\$524
Voice Conditioning – Data Capability	\$11.25	24	\$270
High Capacity – Multiplexing DS1 to Voice	\$556.21	96	\$53,396
<u>NON-RECURRING CHARGES</u>			
Voice Grade (2W & 4W)	\$222.90	65	\$14,489
Digital Data (9.6 KBPS)	\$613.03	0	\$0
Digital Data (56 KBPS)	\$475.60	2	\$951
High Capacity (1.544 MBPS)	\$666.98	10	\$6,670
TOTAL SPECIAL ACCESS REVENUES			\$687,731

ANALYSIS OF CHANGES IN PROPOSED RATES
SPECIAL ACCESS

<u>RATE ELEMENTS</u>	<u>PROPOSED RATE</u>	<u>CURRENT RATE</u>	<u>PROPOSED INCREASE IN RATES</u>
<u>CHANNEL TERMINATION</u>			
Voice Grade (2W)	\$51.90	\$46.26	\$5.64
Voice Grade (4W)	\$83.03	\$74.01	\$9.02
Digital Data (9.6 KBPS)	\$107.02	\$95.40	\$11.62
Digital Data (56 KBPS)	\$158.82	\$141.57	\$17.25
High Capacity (1.544 MBPS)	\$478.21	\$426.28	\$51.93
<u>CHANNEL MILEAGE TERMINATION</u>			
Voice Grade (2W & 4W)	\$59.29	\$52.85	\$6.44
Digital Data (9.6 KBPS)	\$76.42	\$68.12	\$8.30
Digital Data (56 KBPS)	\$64.28	\$57.30	\$6.98
High Capacity (1.544 MBPS)	\$59.47	\$53.01	\$6.46
<u>CHANNEL MILEAGE FACILITY</u>			
Voice Grade (2W & 4W)	\$8.18	\$7.29	\$0.89
Digital Data (9.6 KBPS)	\$10.55	\$9.40	\$1.15
Digital Data (56 KBPS)	\$8.18	\$7.29	\$0.89
High Capacity (1.544 MBPS)	\$15.78	\$14.07	\$1.71
<u>OPTIONAL FEATURES & FUNCTIONS</u>			
Voice Conditioning – C Type	\$8.73	\$7.78	\$0.95
Voice Conditioning – Data Capability	\$11.25	\$10.03	\$1.22
High Capacity – Multiplexing DS1 to Voice	\$556.21	\$495.81	\$60.40
<u>NON-RECURRING CHARGES</u>			
Voice Grade (2W & 4W)	\$222.90	\$198.70	\$24.20
Digital Data (9.6 KBPS)	\$613.03	\$546.46	\$66.57
Digital Data (56 KBPS)	\$475.60	\$423.96	\$51.64
High Capacity (1.544 MBPS)	\$666.98	\$594.55	\$72.43

REVENUE IMPACT OF CHANGES IN SPECIAL ACCESS RATES

<u>RATE ELEMENTS</u>	<u>RATE INCREASE</u>	<u>PROJECTED 1993/1994 UNITS</u>	<u>PROJECTED REVENUE INCREASE</u>
<u>CHANNEL TERMINATION</u>			
Voice Grade (2W)	\$5.64	1,152	\$6,497
Voice Grade (4W)	\$9.02	1,596	\$14,396
Digital Data (9.6 KBPS)	\$11.62	48	\$558
Digital Data (56 KBPS)	\$17.25	252	\$4,347
High Capacity (1.544 MBPS)	\$51.93	252	\$13,086
<u>CHANNEL MILEAGE TERMINATION</u>			
Voice Grade (2W & 4W)	\$6.44	1,200	\$7,728
Digital Data (9.6 KBPS)	\$8.30	48	\$398
Digital Data (56 KBPS)	\$6.98	264	\$1,843
High Capacity (1.544 MBPS)	\$6.46	336	\$2,171
<u>CHANNEL MILEAGE FACILITY</u>			
Voice Grade (2W & 4W)	\$0.89	8,457	\$7,527
Digital Data (9.6 KBPS)	\$1.15	336	\$386
Digital Data (56 KBPS)	\$0.89	2,341	\$2,083
High Capacity (1.544 MBPS)	\$1.71	3,157	\$5,398
<u>OPTIONAL FEATURES & FUNCTIONS</u>			
Voice Conditioning – C Type	\$0.95	60	\$57
Voice Conditioning – Data Capability	\$1.22	24	\$29
High Capacity – Multiplexing DS1 to Voice	\$60.40	96	\$5,798
<u>NON-RECURRING CHARGES</u>			
Voice Grade (2W & 4W)	\$24.20	65	\$1,573
Digital Data (9.6 KBPS)	\$66.57	0	\$0
Digital Data (56 KBPS)	\$31.64	2	\$103
High Capacity (1.544 MBPS)	\$72.43	10	\$724
TOTAL PROJECTED REVENUE INCREASE			\$74,702

GROWTH PROJECTIONS – MINUTES OF USE

<u>MINUTES OF USE</u>	<u>ACTUAL 1992 DEMAND</u>	<u>PROJECTED 1993/1994 DEMAND</u>
CCL Orig Premium	39,728,556	41,309,320
CCL Orig Non–Premium	0	0
CCL Term Premium	70,629,280	82,897,786
CCL Term Non–Premium	2,180,043	363,341
Local Switching NP	2,180,580	363,430
Local Switching LS1	19,437,036	0
Local Switching LS2	92,558,288	126,693,762
DA Surcharge Premium	111,995,324	126,693,762
DA Surcharge Non–Premium	2,180,580	363,430
Local Tran Fac Premium	111,995,324	126,693,762
Local Tran Fac Non–Premium	2,180,580	363,430
LTT Premium	111,995,324	126,693,762
LTT Non–Premium	2,180,580	363,430
Total	569,241,495	632,799,215

GROWTH PROJECTIONS – ACCESS LINES

	ACTUAL 1992 DEMAND	PROJECTED 1993/1994 DEMAND
Residence	53,271	54,947
Single Line Business	3,505	3,495
Multi-Line Business	6,421	7,172
Centrex as of July 17, 1983	445	705
Total Access Lines	63,642	66,319

CENTURY TEL. OF OHIO
JUL93-JUN94

TOTAL COMPANY RATE OF RETURN MONITORING

FOM-TC

	TOTAL COMPANY	SOURCE	INTERSTATE		INTRASTATE				TAX	EAS	EXCHANGE
			MESSAGE TOLL	PRIVATE LINE	MESSAGE INTRA	MESSAGE INTER	PRIVATE INTRA	PRIVATE INTER			
1 TOTAL REVENUES	0	RECORDS	0	0	0	0	0	0	0	135.466	(135.466)
OPERATING EXPENSE AND TAX											
2 OPERATING EXPENSE	33,682,257	ES-1, Ln 18	6,239,435	586,785	3,562,973	2,255,518	1,193,514	237,130	0	100,377	15,606,525
3 NONOPERATING EXPENSE	128,393	ES-1, Ln 19	22,458	2,675	14,563	8,317	4,620	1,116	0	341	74,303
4 UNCOLLECTIBLE	0	ES-1, Ln 20	0	0	0	0	0	0	0	0	0
5 GROSS RECEIPTS TAX	0	LN 1*GTR	0	0	0	0	0	0	0	0	0
6 OTHER INCOME ADJUSTMENTS	1,353,603	ES-1, Ln 6+7	270,358	14,807	132,822	94,436	46,658	5,287	0	4,743	784,486
7 INCOME BEFORE TAX	(35,364,253)		(6,532,252)	(604,268)	(3,810,358)	(2,356,274)	(1,244,792)	(243,533)	0	30,004	(20,600,782)
8 STATE INCOME TAX - NET	0	LN 7*STR	0	0	0	0	0	0	0	0	0
9 FEDERAL INCOME TAX - NET	(12,023,846)	LN 7-8*FTR	(2,220,966)	(205,451)	(1,293,522)	(801,813)	(423,229)	(82,801)	0	10,202	(7,004,266)
10 ITC AMORTIZATION	(376,101)		(76,276)	(4,182)	(37,097)	(26,196)	(13,308)	(1,488)	0	(1,453)	(216,101)
11 TOTAL EXPENSES AND TAXES	21,610,703		3,964,652	379,828	2,344,917	1,435,826	761,596	153,956	0	109,467	12,460,461
12 OPERATING INCOME	(21,610,703)	LN1-LN11	(3,964,652)	(379,828)	(2,344,917)	(1,435,826)	(761,596)	(153,956)	0	25,995	(12,595,926)
13 RATE BASE -- AVG. NET INVESTMENT	66,214,691	ES-1, Ln 1	13,181,042	739,868	6,552,944	4,624,931	2,294,341	272,616	0	231,098	36,317,851
14 REALIZED RATE OF RETURN	-32.64%	LN12/LN13	-30.08%	-51.34%	-35.78%	-31.05%	-33.19%	-56.47%	0.00%	11.25%	-32.87%
15 REALIZED RATE OF RETURN ANNUALIZED	-32.64%	(NOTE A)	-30.08%	-51.34%	-35.78%	-31.05%	-33.19%	-56.47%	0.00%	11.25%	-32.87%
16 TARGETED RATE OF RETURN	11.25%		11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%	11.25%

NOTE A: THE ANNUALIZED RATE OF RETURN IS DEVELOPED BY DIVIDING THE REALIZED RATE OF RETURN ON LINE 5
BY THE NUMBER OF MONTHS IN THE REPORTING PERIOD ANNUALIZED TO A TWELVE MONTH PERIOD.

CENTURY TEL. OF OHIO
JUL 92-JUN 94PROJECTED PART 36 SEPARATIONS
REVENUE REQUIREMENT SUMMARY

ES-1

REVENUE REQUIREMENT DEVELOPMENT	TOTAL COMPANY	SOURCE	INTERSTATE				INTRA-STATE				TWA	EAS	EXCHANGE	OTHER
			MESSAGE		PRIVATE LINE		MESSAGE		PRIVATE LINE					
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1 NET INVESTMENT	66,214,691	(NOTE A)	0	12,181,042	0	739,868	4,552,944	4,624,931	2,294,341	272,416	0	231,398	58,317,551	0
2 RATE OF RETURN	11.2500%		11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%	11.2500%
3 RETURN ON INVESTMENT	7,449,153	Ln 1*Ln 2	0	1,482,867	0	83,235	737,206	527,305	255,113	30,669	0	25,998	4,310,755	0
4 ALLOWANCE FOR FUNDS USED DURING CONSTR	0	ES-3, Ln25	0	0	0	0	0	0	0	0	0	0	0	0
5 NET RETURN FOR SETTLEMENTS	7,449,153	Ln 3-Ln 4	0	1,482,867	0	83,235	737,206	527,305	255,113	30,669	0	25,998	4,310,755	0
6 INTEREST AND RELATED ITEMS	1,381,861	ES-3,36-37	0	275,799	0	15,243	135,800	94,355	47,481	5,458	0	4,839	821,687	0
7 OTHER INCOME ADJUSTMENTS	(28,256)	RECORDS	0	(5,441)	0	(435)	(2,978)	(1,917)	(1,022)	(170)	0	(96)	(18,195)	0
8 FEDERAL ITC AMORTIZATION	376,101	ES-3, Ln3E	0	76,276	0	4,182	37,097	26,196	15,305	1,488	0	1,453	216,101	0
9 FEDERAL TAXABLE INCOME	8,665,831		0	1,721,565	0	97,343	859,526	625,560	300,223	36,203	0	30,004	5,015,407	0
10 FEDERAL OPERATING INCOME TAX	2,946,383	Ln 9*FTR	0	555,332	0	33,097	292,239	205,891	102,076	12,309	0	10,202	1,705,235	0
11 FEDERAL SURTAX EXEMPTION	0		0	0	0	0	0	0	0	0	0	0	0	0
12 NET FEDERAL INCOME TAX	2,946,383	Ln10-Ln11	0	555,332	0	33,097	292,239	205,891	102,076	12,309	0	10,202	1,705,235	0
13 STATE ITC AMORTIZATION	0	ES-3, Ln39	0	0	0	0	0	0	0	0	0	0	0	0
14 STATE TAXABLE INCOME	8,665,831		0	1,721,565	0	97,343	859,526	625,560	300,223	36,203	0	30,004	5,015,407	0
15 STATE AND LOCAL INCOME TAX	0	Ln 14*STR	0	0	0	0	0	0	0	0	0	0	0	0
16 STATE SURTAX EXEMPTION	0		0	0	0	0	0	0	0	0	0	0	0	0
17 NET STATE INCOME TAX	0	Ln15-Ln16	0	0	0	0	0	0	0	0	0	0	0	0
18 OPERATING EXPENSES AND TAX	33,882,257	ES-3, Ln25	0	6,239,435	0	586,725	3,662,973	2,255,518	1,193,514	237,130	0	100,377	19,606,525	0
19 NON OPERATING EXPENSE	128,393	ES-3, Ln30	0	22,458	0	2,675	14,563	8,317	4,620	1,116	0	341	74,303	0
20 UNCOLLECTIBLES	0	ES-3, Ln34	0	0	0	0	0	0	0	0	0	0	0	0
21 BASIS FOR GROSS RECEIPTS TAX	44,030,084		0	8,253,817	0	701,611	4,669,884	2,963,834	1,545,014	279,735	0	135,466	25,480,723	0
22 GROSS RECEIPTS TAX RATE			0.000%	0.000%	0.000%	0.000%	4.987%	4.987%	4.987%	4.987%	0.000%	0.000%	0.000%	0.000%
23 GROSS RECEIPTS TAX	471,682	LN21*LN22	0	0	0	0	232,881	147,803	77,048	13,950	0	0	0	0
24 TOTAL PROJECTED REVENUE REQUIREMENT	44,501,767	LN21+LN23	0	8,253,817	0	701,611	4,902,766	3,111,637	1,622,062	293,685	0	135,466	25,480,723	0
25 ANNUALIZED PROJECTED REVENUE REQUIREMENT	44,501,767		0	8,253,817	0	701,611	4,902,766	3,111,637	1,622,062	293,685	0	135,466	25,480,723	0
26 FIT & MAXIMUM TAX RATE	2,946,383		0	555,332	0	33,097	292,239	205,891	102,076	12,309	0	10,202	1,705,235	0
27 INC ADJ FOR FIT - SURTAX	0		0	0	0	0	0	0	0	0	0	0	0	0

NOTE A: REPRESENTS NET TELEPHONE PLANT FROM SCH ES-2, Ln 3E LESS TPUC-LONG TERM, NONOPERATING PLANT AND GOODWILL.

CENTURY TEL. OF OHIO
JUL93-DUN94PROJECTED PART 36 SEPARATIONS
NET TELEPHONE PLANT, M&E AND WORKING CAPITAL

ALLOCATION FACTORS	TOTAL COMPANY	ACCOUNT NUMBER	INTERSTATE				INTRASTATE				TMX	EAS	EXCHANGE	OTHER
			MESSAGE INTRALATA	MESSAGE INTERLATA	PRIVATE LINE INTRALATA	PRIVATE LINE INTERLATA	MESSAGE INTRALATA	MESSAGE INTERLATA	PRIVATE LINE INTRALATA	PRIVATE LINE INTERLATA				
1 CABLE AND WIRE FACILITIES	100.0000%		0.0000%	22.5936%	0.0000%	1.1176%	9.8460%	6.6582%	4.0000%	0.3684%	0.0000%	0.7978%	54.3184%	0.0000%
2 COE, IOT & C&W	100.0000%		0.0000%	20.2402%	0.0000%	1.1043%	9.8507%	6.9553%	2.5233%	0.3939%	0.0000%	0.3950%	57.5416%	0.0000%
3 TEL PLANT IN SERVICE	100.0000%		0.0000%	20.2807%	0.0000%	1.1115%	9.8635%	6.9653%	2.5384%	0.3957%	0.0000%	0.3863%	57.4553%	0.0000%
TELEPHONE PLANT IN SERVICE														
4 GENERAL SUPPORT FACILITIES	13,388,810	2110	0	2,750,055	0	153,115	1,321,590	936,374	486,647	54,520	0	52,840	7,621,649	0
5 CENTRAL OFFICE SWITCHING EQUIPMENT	33,542,301	2210	0	4,250,501	0	0	2,671,696	1,975,460	0	0	0	0	24,041,644	0
6 OPERATOR SYSTEMS EQUIPMENT	0	2220	0	0	0	0	0	0	0	0	0	0	0	0
7 CENTRAL OFFICE TRANSMISSION EQUIPMENT	9,273,573	2230	0	2,767,429	0	486,695	1,535,346	1,125,167	1,242,016	195,317	0	0	1,951,602	0
8 INFORMATION ORIG/TERM EQUIPMENT	1,557,142	2210	0	389,256	0	0	165,970	106,335	0	0	0	0	893,552	0
9 CABLE AND WIRE FACILITIES	41,383,229	2410	0	9,349,980	0	462,490	4,074,596	2,755,375	1,779,474	152,475	0	330,144	22,476,693	0
10 TANGIBLE ASSETS	0	2680	0	0	0	0	0	0	0	0	0	0	0	0
11 INTANGIBLE ASSETS	9,718	2690	0	1,996	0	111	967	681	353	40	0	38	5,532	0
12 TOTAL PLANT IN SERVICE A/C 2001	99,154,773		0	20,109,246	0	1,102,411	9,780,167	6,906,393	3,508,491	392,351	0	382,022	56,972,693	0
PROPERTY HELD FOR FUTURE USE														
13 PROPERTY HELD FOR FUTURE USE	0	2002	0	0	0	0	0	0	0	0	0	0	0	0
14 PLANT UNDER CONSTR - SHORT TERM	1,994,131	2003	0	404,423	0	22,171	196,692	138,897	70,560	7,891	0	7,703	1,145,795	0
15 PLANT UNDER CONSTR - LONG TERM	0	2004	0	0	0	0	0	0	0	0	0	0	0	0
16 TELEPHONE PLANT ADJUSTMENT	0	2005	0	0	0	0	0	0	0	0	0	0	0	0
17 NONOPERATING PLANT	0	2006	0	0	0	0	0	0	0	0	0	0	0	0
18 GOODWILL	0	2007	0	0	0	0	0	0	0	0	0	0	0	0
19 TOTAL PROPERTY, PLANT & EQUIPMENT	101,148,904		0	20,513,669	0	1,124,582	9,976,859	7,045,289	3,579,051	400,241	0	390,725	58,118,488	0
ACCUM DEPRECIATION - GENERAL SUPPORT														
20 ACCUM DEPRECIATION - GENERAL SUPPORT	4,795,929	3100	0	985,081	0	54,846	476,981	336,130	174,319	19,529	0	18,526	2,730,115	0
21 ACCUM DEPRECIATION - COE SWITCHING	9,305,852	3100	0	1,345,705	0	0	741,226	545,897	0	0	0	0	6,676,025	0
22 ACCUM DEPRECIATION - OPER SYS EQUIP	0	3100	0	0	0	0	0	0	0	0	0	0	0	0
23 ACCUM DEPRECIATION - COE TRANSMISSION	2,816,784	3100	0	840,588	0	147,830	466,351	341,762	377,254	56,289	0	0	586,711	0
24 ACCUM DEPRECIATION - IOT EQUIPMENT	955,366	3100	0	246,347	0	0	105,025	68,556	0	0	0	0	565,455	0
25 ACCUM DEPRECIATION - C&W EQUIPMENT	17,665,763	3100	0	3,992,022	0	197,462	1,739,671	1,176,422	755,756	65,100	0	140,957	9,597,394	0
26 ACCUM DEPRECIATION - FUTURE USE	0	3200	0	0	0	0	0	0	0	0	0	0	0	0
27 ACCUM AMORTIZATION - TANGIBLE PROPERTY	0	3400	0	0	0	0	0	0	0	0	0	0	0	0
28 ACCUM AMORTIZATION - INTANGIBLE PROPERTY	0	3500	0	0	0	0	0	0	0	0	0	0	0	0
29 ACCUM AMORTIZATION - TEL PLANT ADJUSTMENT	0	3600	0	0	0	0	0	0	0	0	0	0	0	0
30 NONCURRENT DEFERRED INCOME TAX - NET	2,303,749	4340	0	473,189	0	26,346	229,120	161,462	62,735	9,381	0	9,092	1,311,424	0
31 OTHER DEFERRED CREDITS - NET	426,535	4370	0	87,610	0	4,575	42,421	25,894	15,503	1,737	0	1,682	242,805	0
32 NET TELEPHONE PLANT	62,845,897		0	12,542,128	0	690,219	6,176,061	4,382,167	2,168,484	245,206	0	220,066	36,414,557	0
MATERIALS AND SUPPLIES														
33 MATERIALS AND SUPPLIES	131,481	1000	0	25,706	0	1,465	10,546	8,754	6,654	484	0	1,045	71,418	0
34 INVESTMENT IN NONAFFILIATED CO's	1,955,392	1401	0	401,687	0	10,362	154,474	107,046	71,073	7,962	0	7,717	1,118,128	0
35 EQUAL ACCESS EQUIPMENT	0	1405	0	0	0	0	0	0	0	0	0	0	0	0
36 OTHER JURISDICTIONAL ASSETS	0	1500	0	0	0	0	0	0	0	0	0	0	0	0
37 C&W WORKING CAPITAL	1,081,901	XXXX	0	206,571	0	20,818	169,460	96,960	45,130	15,964	0	0	705,756	0
38 NET TEL PLANT, M&E AND WORKING CAPITAL	64,014,691		0	13,151,042	0	721,865	6,650,444	4,604,981	2,294,343	270,616	0	231,095	38,217,881	0
39 PERCENT DISTRIBUTION	100.0000%		0.0000%	15.9063%	0.0000%	1.1174%	9.8968%	6.9548%	3.4689%	0.4117%	0.0000%	0.3493%	57.5691%	0.0000%

CENTURY TEL. OF OHIO
JUL93-JUN94PROJECTED PART 36 SEPARATIONS
SUMMARY OF OPERATING EXPENSE AND TAX

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ALLOCATION FACTORS	TOTAL COMPANY	ACCOUNT NUMBER	INTERSTATE				INTRASTATE				TAX	EAS	EXCHANGE	OTHER
			MESSAGE		PRIVATE LINE		MESSAGE		PRIVATE LINE					
			INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA	INTRALATA	INTERLATA				
1 GENERAL SUPPORT ASSETS	100.0000%		0.0000%	20.5399%	0.0000%	1.1436%	9.9455%	7.0066%	3.4347%	0.4072%	0.0000%	0.3947%	56.9257%	0.0000%
2 TELEPHONE PLANT IN SERVICE	100.0000%		0.0000%	20.2807%	0.0000%	1.1118%	9.8635%	6.9653%	3.5364%	0.3957%	0.0000%	0.3863%	57.4553%	0.0000%
3 COE. TOT & C&WF	100.0000%		0.0000%	20.2402%	0.0000%	1.1068%	9.8567%	6.9555%	3.5233%	0.3939%	0.0000%	0.3850%	57.5416%	0.0000%
4 NET TELEPHONE PLANT	100.0000%		0.0000%	19.9525%	0.0000%	1.1020%	9.8273%	6.9729%	3.4505%	0.3949%	0.0000%	0.3502%	57.9426%	0.0000%
5 BIG THREE EXPENSES	100.0000%		0.0000%	17.4918%	0.0000%	2.0536%	11.3423%	6.4777%	3.5982%	0.6689%	0.0000%	0.2656%	57.9719%	0.0000%
OPERATING EXPENSE AND TAX														
6 NETWORK SUPPORT EXPENSE	206,829	6110	0	42,893	0	2,386	20,769	14,636	7,590	850	0	824	116,877	0
7 GENERAL SUPPORT EXPENSE	2,519,530	6120	0	517,305	0	22,802	250,482	176,515	91,542	10,256	0	9,940	1,433,590	0
8 CENTRAL OFFICE EXPENSE	3,235,252	6210	0	595,893	0	40,277	323,627	258,678	102,785	15,356	0	0	1,928,657	0
9 INFORMATION ORIG/TERM EXPENSE	397,192	6310	0	96,798	0	0	41,269	24,936	0	0	0	0	222,187	0
10 CABLE AND WIRE FACILITIES EXPENSE	3,485,654	6410	0	787,536	0	38,955	342,198	272,052	149,883	12,843	0	27,808	1,892,350	0
11 OTHER PLANT EXPENSE	48,141	6510	0	9,888	0	551	4,786	3,374	1,750	196	0	190	27,405	0
12 NETWORK OPERATIONS EXPENSE	4,177,191	6530	0	857,993	0	47,770	415,444	292,764	151,830	17,010	0	16,486	2,577,894	0
13 ACCESS CHARGE EXPENSE	0	6540	0	0	0	0	0	0	0	0	0	0	0	0
14 MARKETING EXPENSE	206,795	6610	0	35,648	0	3,530	46,957	15,570	11,464	558	0	0	93,069	0

PROJECTED PART 36 SEPARATIONS
SUMMARY OF OPERATING EXPENSE AND TAX

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15-Jun-93

CENTURY TEL. OF OHIO
JUL93-JUN94RATE OF RETURN MONITORING
TOTAL INTERSTATE

NON-TI

	TOTAL INTERSTATE	SOURCE	----- SWITCHED TRAFFIC SENSITIVE -----					B&C	IX
			COMMON LINE	LOCAL SWITCHING	INFORMATION	LOCAL TRANSPORT	SPECIAL ACCESS		
1. TOTAL REVENUES DERIVED FROM END USER BILLINGS, ACCESS CHARGES AND SETTLEMENTS	0	RECORDS	0	0	0	0	0	0	0
OPERATING EXPENSE AND TAX									
2. OPERATING EXPENSE	6,826,220	TI-1.Ln 20	3,105,825	1,476,916	5,712	1,306,221	576,000	353,546	0
3. NONOPERATING EXPENSE	25,133	TI-1.Ln 21	12,458	5,937	0	5,422	1,306	0	0
4. UNCOLLECTIBLE	0	TI-1.Ln 22	0	0	0	0	0	0	0
5. GROSS RECEIPTS TAX	0	GTR*Ln 1	0	0	0	0	0	0	0
6. OTHER INCOME ADJUSTMENTS	285,166	TI-1.Ln 6+7	141,372	67,551	(3)	61,703	14,710	(167)	0
7. INCOME BEFORE TAX	(7,136,519)		(3,259,655)	(1,550,404)	(5,710)	(1,375,357)	(592,016)	(353,379)	0
8. STATE INCOME TAX - NET	0	STR*Ln 7	0	0	0	0	0	0	0
9. FEDERAL INCOME TAX - NET	(2,426,417)	FTR*Ln 7-8	(1,106,283)	(527,137)	(1,941)	(467,621)	(201,285)	(120,149)	0
10. ITC AMORTIZATION	(80,457)	TI-1.Ln8+14	(39,879)	(19,006)	0	(17,390)	(4,182)	0	0
11. TOTAL EXPENSES AND TAXES	4,344,480		1,970,121	936,709	3,771	828,642	371,839	233,397	0
12. OPERATING INCOME	(4,344,480)	Ln1-Ln11	(1,970,121)	(936,709)	(3,771)	(828,642)	(371,839)	(233,397)	0
13. RATE BASE -- AVG. NET INVESTMENT	13,920,910	TI-1.Ln 1	6,328,890	3,692,301	0	3,170,467	729,252	0	0
14. REALIZED RATE OF RETURN	-31.21%	Ln12/Ln13	-31.13%	-25.37%	0.00%	-26.14%	-50.99%	0.00%	0.00%
15. REALIZED RATE OF RETURN ANNUALIZED	-31.21%	(NOTE A)	-31.13%	-25.37%	0.00%	-26.14%	-50.99%	0.00%	0.00%

NOTE A: THE ANNUALIZED RATE OF RETURN IS DEVELOPED BY DIVIDING THE REALIZED RATE OF RETURN ON LINE 5
BY THE NUMBER OF MONTHS IN THE REPORTING PERIOD ANNUALIZED TO A TWELVE MONTH PERIOD.

ATTACHMENT #13
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SUMMARY OF OPERATING EXPENSE AND TAX
TOTAL INTERSTATE

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